

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 2670 – SB 2662

March 7, 2018

SUMMARY OF ORIGINAL BILL: Requires the State Board of Education (SBE) to regulate all athletic events for cross country, football, soccer, volleyball, golf, basketball, bowling, wrestling, baseball, softball, tennis, and track events for public schools.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Revenue –

\$1,812,000/FY19-20 and Subsequent Years/State Board of Education

Increase State Expenditures –

\$542,300/FY18-19/State Board of Education

\$2,023,200/FY19-20 and Subsequent Years/State Board of Education

SUMMARY OF AMENDMENT (014358): Deletes and replaces all language after the enacting clause. Requires the Tennessee Secondary Schools Athletics Association (TSSAA), or an equivalent association, to submit to an audit conducted by the Comptroller of the Treasury (COT) at the COT's discretion.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

NOT SIGNIFICANT

Assumptions for the bill as amended:

- The COT will be able to conduct the audit, if necessary, in accordance with the provisions of this legislation during the normal course of business within existing resources; therefore, any fiscal impact is estimated to be not significant.
- No significant impact to local government operations.

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CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink that reads "Krista M. Lee". The signature is written in a cursive, flowing style.

Krista M. Lee, Executive Director

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